



**STATE BOARD OF EQUALIZATION  
STAFF LEGISLATIVE BILL ANALYSIS**

Date Introduced:	<b>02/26/04</b>	Bill No:	<b>SB 1878</b>
Tax:	<b>Property</b>	Author:	<b>Committee on Revenue &amp; Taxation</b>
Board Position:		Related Bills:	<b>SB 1832 (Cedillo)</b>

**BILL SUMMARY**

This bill would require persons that record a subdivision map with the county recorder to also file a duplicate copy with the county assessor if the county board of supervisors in that county adopts an ordinance making this requirement applicable.

**ANALYSIS**

**Current Law**

Current law requires subdivision maps to be filed with the county recorder. (Government Code Section 66464 et. seq.) Revenue and Taxation Code Section 327.1 authorizes county boards of supervisors to require any party that records a digital subdivision map with the county recorder to file a duplicate digital copy of that map with the county assessor.

**Proposed Law**

This bill would amend Revenue and Taxation Code Section 327.1 to delete the provision that limits this requirement to digital maps and thereby extends its provisions to all subdivision maps submitted for recording – digital or paper hard copy.

**Background**

**Related Bills.** Section 327.1 was added to the Revenue and Taxation Code by SB 2086 (SR&T, Stats. 2002, Ch. 214). Providing a digital copy of new subdivision maps eliminated the need for the Assessors’ Office mapping and drafting personnel to manually redraft the map from a hard copy, and reduced the time needed to prepare the official assessors parcel maps for new subdivisions.

**COMMENTS**

- 1. Sponsor and Purpose.** The California Assessors' Association is sponsoring this measure to obtain copies of subdivision maps filed with the county recorder in a paper format as quickly and efficiently as possible to prepare the official assessor's parcel maps.
- 2. Many county recorders accept paper copies as well as digital copies of subdivision maps.** For counties that have an active Geographic Information

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System (GIS) in place, the faster they can process subdivision maps into official assessor's parcel maps, the faster the public can have access to those maps. Engineering firms primarily use a digital format when creating maps of major subdivisions, but they may not record the map with the county recorder in this format.

3. **Local Option.** These provisions will only apply in those counties that adopt the necessary ordinance.
4. **Related Bill – Chaptering Out Potential.** SB 1832 (SR&T) also proposes to amend Section 327.1 to allow the local county board of supervisors to adopt these procedures by either "resolution" or "board order". (Current law specifies that an "ordinance" be adopted.)

### **COST ESTIMATE**

With respect to property taxes, the Board would incur insignificant costs in informing and advising local county assessors, the public, and staff of the law changes. These costs are estimated to be under \$10,000.

### **REVENUE ESTIMATE**

This bill would have no revenue impact.

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